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PTQ/SB/21 (09-04) Approved for use through 07/31/2000. OMB 0851-0031 U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE Under the Paperwork Reduction Act of 1995, no persons use required to respond to a co Rection of information unless it displays a valid OMB control number. Application Number 10/50G R34 Filing Date TRANSMITTAL 07/19/2006 First Named Inventor FORM Mauhew Contrad Fellers Art Unit Examiner Name (in be used for all correspondence after initial (liting) Attorney Docket Number DOL12401 US Total Number of Pages in This Submission **ENCLOSURES** (Check all that apply) After Allowance Communication to TC Foe Transmitte! Form Drawing(s) Appeal Communication to Board Licensing-related Papers Fee Attached of Appeals and Interferences Appeal Communication to TC Petition (Appeal Notice, Brief, Reply Brief) Amendment/Reply Pelition to Convert to a Proprietary Information After Final Provisional Application Power of Allomey, Revocation Status Letter Affidavits/declaration(s) Change of Correspondence Address Other Enclosure(s) (please identify Terminal Disclaimer Extension of Time Request below): Request for Refund Express Abandonment Request CD, Number of CD(s) Information Disclosure Statement Landscape Table on CD Remarks Cartified Copy of Priority Document(s) Reply to Missing Parts/ Incomplete Application Reply to Missing Parts under 37 CFR 1.52 or 1.53 SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT Firm Name GALLAGHER & LATHROP Signature Printed name DAVID N. LATHROP, ESQ. Date Reg. No. 10-04-2006 34,655 CERTIFICATE OF TRANSMISSION/MAILING I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Palents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below: Signature Date 10-04-2006 Typed or printed name JEAN C. REED

This collection of information is required by 37 CFR 1.5. The unionnation is required to obtain or relating benefit by the public which is to file (and by the USPTO to process) an application. Confidentially is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to 2 hours to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450, DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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POWER OF ATTORNEY

I am an official empowered to act on behalf of DOLBY LABORATORIES LICENSING CORPORATION, a corporation of New York, having a place of business at 100 Potrero Ave., San Francisco, California ("COMPANY").

COMPANY holds all rights, title and interest in the subject matter which is claimed and for which a patent is sought on the invention entitled "Audio Coding Based on Block Grouping" by Matthew Conrad Fellers, Mark Stuart Vinton, Claus Bauer and Grant Allen Davidson, described in international patent application number PCT/US2005/001715 filed January 19, 2005, by virtue of assignment from the inventor(s) identified above, recorded in the United States Patent and Trademark Office at Reel _____, Frame _____, or for which a copy thereof is attached.

All prior-filed powers of attorney, if any, in connection with this application are hereby revoked and the following are appointed as principal attorneys and agents with full power of substitution and revocation, to appoint other principal and associate attorneys, to prosecute this application, to transact all business in the United States Patent and Trademark Office connected therewith and to receive the original Letters Patent:

Thomas A. Gallagher (Reg. No. 24,815) David N. Lathrop (Reg. No. 34,655) Larry Mendenhall (Reg. No. 38,555)

Please send all correspondence to:

GALLAGHER & LATHROP 601 California Street Suite 1111 San Francisco, CA 94108-2805

For Dolby Laboratories Licensing Corporation:

Lily S. Cheung (Printed Name) Assistant Secretary
(Title)

Docket: DOL12401 US